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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: Youhei TOYOSHIMA

SERIAL NO.: 10/783,666

GROUP ART UNIT: 2837

FILED: February 20, 2004

EXAMINER: Jeremy Austin Luks

FOR: Muffler

**CERTIFICATE OF FACSIMILE TRANSMISSION**

I hereby certify that this document and all documents referred to as enclosed are being sent to the United States Patent Office at Fax No. 571 273 5400 on March 26, 2007.

*Melody T. Wilson*

Melody T. Wilson

DATE: March 26, 2007

Attorney Docket No.: 44471/297709

**AMENDMENT AND RESPONSE**

Sir:

This Amendment and Response is being submitted in reply to the final Office Action dated December 26, 2006. Please enter the Amendment and reconsider the application in light of the amendment and the appended remarks.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.

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